

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Merrillville Community School (4600)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$2,648,812	\$2,616,345	\$2,592,915	\$2,543,847	-1.01%	-1.89%
Non - Certified Salaries	120	\$1,125,555	\$1,135,749	\$1,150,284	\$1,166,747	0.90%	1.43%
Group Health Insurance	222	\$589,243	\$653,236	\$633,531	\$618,301	1.21%	-2.40%
Social Security Certified	212	\$217,781	\$215,217	\$211,944	\$204,793	-1.53%	-3.37%
Teacher Retirement Fund, After 7-1-95	216	\$230,437	\$225,228	\$204,621	\$197,070	-3.84%	-3.69%
Public Employees Retirement Fund	214	\$134,034	\$128,139	\$135,281	\$138,356	0.80%	2.27%
Social Security Noncertified	211	\$63,324	\$63,548	\$65,973	\$70,703	2.79%	7.17%
Other Employee Benefits	241 - 290	\$18,717	\$47,099	\$49,374	\$48,700	27.01%	-1.36%
Teacher Retirement Fund, Prior to 7-1-95	215	\$28,053	\$14,154	\$19,473	\$20,210	-7.87%	3.78%
Severance/Early Retirement Pay	213	\$39,035	\$47,969	\$59,651	\$10,265	-28.39%	-82.79%
Data Processing Services	316	\$46,789	\$38,507	\$9,645	\$9,523	-32.83%	-1.26%
Group Accident Insurance	223	\$6,848	\$8,006	\$7,304	\$7,236	1.39%	-0.93%
Operational Supplies	611	\$10,038	\$9,216	\$6,192	\$6,658	-9.75%	7.53%
Group Life Insurance	221	\$4,864	\$6,396	\$5,940	\$5,243	1.90%	-11.74%
Pre-2008 Object Code - Temporary Salaries	130	\$9,013	\$4,539	\$2,476	\$4,033	-18.21%	62.88%
Overtime Salaries	140	\$945	\$578	\$1,281	\$3,005	33.53%	134.70%
Travel	580	\$1,120	\$846	\$2,981	\$90	-46.74%	-96.98%
Unemployment Insurance	230	\$0	\$8,809	\$0	\$0	NA	NA
Professional Development	748	\$1,550	\$0	\$1,875	\$0	-100.00%	-100.00%
Workers Compensation Insurance	225	\$31,062	\$29,928	\$0	\$0	-100.00%	NA
Nonlicensed Employees	136	\$0	\$0	\$1,458	\$0	NA	-100.00%
<b>Student Instructional Support Total</b>		<b>\$5,207,221</b>	<b>\$5,253,508</b>	<b>\$5,162,199</b>	<b>\$5,054,781</b>	<b>-0.74%</b>	<b>-2.08%</b>

**Student Academic Achievement**

Certified Salaries	110	\$20,995,941	\$20,615,617	\$20,311,382	\$19,809,625	-1.44%	-2.47%
Group Health Insurance	222	\$3,528,646	\$4,033,680	\$3,908,517	\$3,754,534	1.56%	-3.94%
Non - Certified Salaries	120	\$3,512,267	\$3,278,784	\$3,264,521	\$3,139,167	-2.77%	-3.84%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$2,014,500	\$2,463,148	\$2,834,232	\$3,094,810	11.33%	9.19%
Teacher Retirement Fund, After 7-1-95	216	\$1,952,114	\$1,631,417	\$1,665,823	\$1,651,282	-4.10%	-0.87%
Social Security Certified	212	\$1,552,173	\$1,518,461	\$1,499,878	\$1,455,514	-1.59%	-2.96%
Textbooks	630	\$307,291	\$595,613	\$601,270	\$615,768	18.98%	2.41%

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Nonlicensed Employees	136	\$626,795	\$500,986	\$427,523	\$579,866	-1.93%	35.63%
Operational Supplies	611	\$410,776	\$368,203	\$454,348	\$464,895	3.14%	2.32%
Public Employees Retirement Fund	214	\$383,713	\$337,879	\$351,094	\$352,393	-2.11%	0.37%
Social Security Noncertified	211	\$292,977	\$268,451	\$256,060	\$259,767	-2.96%	1.45%
Other Employee Benefits	241 - 290	\$115,780	\$222,831	\$218,782	\$211,668	16.28%	-3.25%
Computer Hardware	741	\$487,083	\$344,708	\$823,311	\$186,019	-21.39%	-77.41%
Content	747	\$197,448	\$276,346	\$226,480	\$161,284	-4.93%	-28.79%
Teacher Retirement Fund, Prior to 7-1-95	215	\$273,744	\$176,650	\$159,450	\$154,193	-13.37%	-3.30%
Other Professional and Technical Services	319	\$33,122	\$56,462	\$114,972	\$114,984	36.50%	0.01%
Severance/Early Retirement Pay	213	\$286,198	\$150,445	\$160,626	\$106,129	-21.96%	-33.93%
Data Processing Services	316	\$2,367	\$4,728	\$15,298	\$76,873	138.72%	402.50%
Workers Compensation Insurance	225	\$252,766	\$214,608	\$65,859	\$67,505	-28.11%	2.50%
Travel	580	\$31,604	\$28,022	\$55,632	\$65,099	19.80%	17.02%
Pre-2008 Object Code - Temporary Salaries	130	\$95,712	\$69,724	\$71,690	\$54,325	-13.20%	-24.22%
Professional Development	748	\$36,585	\$18,324	\$41,773	\$44,766	5.17%	7.16%
Group Accident Insurance	223	\$40,701	\$47,856	\$42,969	\$41,901	0.73%	-2.49%
Library Books	640	\$44,336	\$37,915	\$28,519	\$41,541	-1.61%	45.66%
Connectivity	744	\$14,621	\$14,334	\$24,343	\$34,891	24.29%	43.33%
Group Life Insurance	221	\$30,371	\$35,401	\$30,636	\$32,249	1.51%	5.26%
Printing and Binding	550	\$21,586	\$6,722	\$18,477	\$21,339	-0.29%	15.49%
Instructional Programs Improvement Services	312	\$12,960	\$4,744	\$21,677	\$20,958	12.77%	-3.31%
Postage and Postage Machine Rental	532	\$9,394	\$18,580	\$15,028	\$20,535	21.59%	36.65%
Equipment	730	\$0	\$0	\$2,880	\$13,912	NA	383.05%
Other Supplies and Materials	615, 660 - 689	\$32,197	\$16,233	\$18,369	\$10,402	-24.61%	-43.37%
Unemployment Insurance	230	\$0	\$10,600	\$5,675	\$4,625	NA	-18.49%
Wireless Equipment	743	\$313,049	\$43,373	\$8,400	\$4,534	-65.31%	-46.02%
Periodicals	650	\$1,079	\$4,539	\$4,237	\$4,182	40.31%	-1.29%
Rentals	440	\$6,319	\$3,123	\$199	\$2,639	-19.61%	1224.54%
Dues and Fees	810	\$1,750	\$250	\$0	\$2,000	3.39%	NA
Other Technology Hardware	746	\$37,178	\$6,579	\$1,973	\$1,482	-55.32%	-24.89%
Instruction Services	311	\$0	\$1,560	\$164	\$1,037	NA	532.26%
Staff Services	314	\$6,754	\$24,484	\$11,739	\$1,000	-37.97%	-91.48%
Overtime Salaries	140	\$3,511	\$1,759	\$3,405	\$691	-33.40%	-79.71%
Other Purchased Services	593	\$0	\$25	\$0	\$0	NA	NA

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**Merrillville Community School (4600)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Repairs and Maintenance Services	430	\$0	\$0	\$3,000	\$0	NA	-100.00%
Official Bond Premiums	525	\$0	\$0	\$375	\$0	NA	-100.00%
<b>Student Academic Achievement Total</b>		<b>\$37,965,408</b>	<b>\$37,453,165</b>	<b>\$37,770,584</b>	<b>\$36,680,380</b>	<b>-0.86%</b>	<b>-2.89%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$6,632,200	\$6,597,302	\$6,602,038	\$6,601,824	-0.11%	0.00%
Food Purchases	614	\$1,711,953	\$1,743,937	\$1,773,969	\$1,990,337	3.84%	12.20%
Heating and Cooling for Buildings - Gas	622	\$1,274,246	\$1,639,271	\$1,502,708	\$1,383,330	2.07%	-7.94%
Group Health Insurance	222	\$1,277,487	\$1,505,824	\$1,328,267	\$1,252,313	-0.50%	-5.72%
Public Employees Retirement Fund	214	\$870,198	\$789,751	\$831,418	\$816,326	-1.58%	-1.82%
Operational Supplies	611	\$651,624	\$648,332	\$706,723	\$618,209	-1.31%	-12.52%
Social Security Noncertified	211	\$538,761	\$539,532	\$543,217	\$547,032	0.38%	0.70%
Certified Salaries	110	\$696,187	\$650,762	\$523,214	\$461,617	-9.76%	-11.77%
Workers Compensation Insurance	225	\$405,909	\$628,427	\$412,789	\$442,636	2.19%	7.23%
Equipment	730	\$578,232	\$531,352	\$397,810	\$424,125	-7.46%	6.62%
Insurance	520	\$435,864	\$532,751	\$446,826	\$409,724	-1.53%	-8.30%
Content	747	\$301,823	\$352,852	\$279,845	\$380,590	5.97%	36.00%
Computer Hardware	741	\$100,492	\$39,740	\$199,378	\$352,677	36.87%	76.89%
Pre-2008 Object Code - Temporary Salaries	130	\$223,541	\$215,515	\$209,795	\$264,630	4.31%	26.14%
Gasoline and Lubricants	613	\$518,008	\$449,554	\$341,009	\$233,374	-18.07%	-31.56%
Overtime Salaries	140	\$118,636	\$134,020	\$141,101	\$170,244	9.45%	20.65%
Other Employee Benefits	241 - 290	\$88,884	\$157,840	\$161,077	\$159,128	15.67%	-1.21%
Other Professional and Technical Services	319	\$87,771	\$87,523	\$168,277	\$157,649	15.77%	-6.32%
Rentals	440	\$165,625	\$140,216	\$144,353	\$149,404	-2.54%	3.50%
Severance/Early Retirement Pay	213	\$63,244	\$42,148	\$70,732	\$60,801	-0.98%	-14.04%
Other Technology Hardware	746	\$52,098	\$40,345	\$27,636	\$59,464	3.36%	115.17%
Data Processing Services	316	\$46,435	\$47,182	\$50,392	\$48,314	1.00%	-4.13%
Miscellaneous Objects	876 - 899	\$63,326	\$71,196	\$118,755	\$44,100	-8.65%	-62.86%
Travel	580	\$66,458	\$63,913	\$28,074	\$43,083	-10.27%	53.46%
Tires and Repairs	612	\$874	\$21,015	\$16,921	\$42,627	164.23%	151.92%
Removal of Refuse and Garbage	412	\$37,514	\$45,621	\$50,520	\$38,644	0.74%	-23.51%
Heating and Cooling for Buildings - Electricity	621	\$147,799	\$189,011	\$187,510	\$38,222	-28.69%	-79.62%
Telephone	531	\$21,303	\$23,308	\$22,527	\$32,058	10.76%	42.31%

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Repairs and Maintenance Services	430	\$6,613	\$15,216	\$10,008	\$31,770	48.05%	217.45%
Board Member Compensation	115	\$21,718	\$18,718	\$33,314	\$25,438	4.03%	-23.64%
Board of Education Services	318	\$15,537	\$13,130	\$23,433	\$24,017	11.50%	2.49%
Telecommunications Equipment	745	\$43,668	\$36,881	\$24,168	\$22,142	-15.62%	-8.38%
Dues and Fees	810	\$14,660	\$10,175	\$16,082	\$20,071	8.17%	24.80%
Group Life Insurance	221	\$14,808	\$18,501	\$16,521	\$15,465	1.09%	-6.40%
Student Transportation Services	510	\$4,558	\$28,311	\$28,048	\$13,763	31.82%	-50.93%
Other Purchased Services	593	\$6,728	\$7,942	\$8,689	\$12,588	16.95%	44.87%
Group Accident Insurance	223	\$10,693	\$12,545	\$11,270	\$10,999	0.71%	-2.40%
Advertising	540	\$4,987	\$3,979	\$5,061	\$7,632	11.22%	50.80%
Bank Service Charges	871	\$0	\$0	\$0	\$7,596	NA	NA
Postage and Postage Machine Rental	532	\$12,263	\$19,560	\$14,016	\$6,919	-13.33%	-50.64%
Teacher Retirement Fund, After 7-1-95	216	\$100	\$16,171	\$7,645	\$5,531	172.59%	-27.66%
Cleaning Services	420	\$5,920	\$5,760	\$4,879	\$5,487	-1.88%	12.45%
Social Security Certified	212	\$25,384	\$16,767	\$6,965	\$4,512	-35.07%	-35.22%
Official Bond Premiums	525	\$4,035	\$2,410	\$2,209	\$3,516	-3.38%	59.18%
Staff Services	314	\$1,175	\$7,920	\$1,701	\$2,863	24.94%	68.32%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$7,626	\$3,630	\$3,314	\$2,240	-26.38%	-32.40%
Professional Development	748	\$0	\$4,125	\$2,750	\$1,932	NA	-29.75%
Periodicals	650	\$1,364	\$893	\$1,063	\$1,210	-2.94%	13.85%
Unemployment Insurance	230	\$0	\$2,241	\$1,159	\$972	NA	-16.17%
Instructional Programs Improvement Services	312	\$0	\$0	\$0	\$485	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$13,580	\$2,733	\$1,243	\$225	-64.12%	-81.88%
Connectivity	744	\$7,870	\$7,414	\$6,086	\$0	-100.00%	-100.00%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$0	\$5,140	\$0	NA	-100.00%
Vehicles	731	\$0	\$36,295	\$1,273,072	\$0	NA	-100.00%
Printing and Binding	550	\$5,293	\$5,834	\$0	\$0	-100.00%	NA

**Overhead and Operational Total    \$17,405,069    \$18,225,391    \$18,794,718    \$17,449,852    0.06%    -7.16%**

**Non Operational**

Redemption of Principal	831	\$21,231,556	\$21,533,575	\$18,738,524	\$16,477,157	-6.14%	-12.07%
Equipment	730	\$927,207	\$993,695	\$983,577	\$1,494,849	12.68%	51.98%
Transfer Tuition to Other School Corps Within State	561	\$41,278	\$1,488,659	\$1,120,892	\$676,637	101.22%	-39.63%

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Certified Salaries	110	\$439,878	\$438,502	\$449,394	\$453,163	0.75%	0.84%
Interest	832	\$290,263	\$334,923	\$352,935	\$294,838	0.39%	-16.46%
Pre-2008 Object Code - Temporary Salaries	130	\$65,586	\$58,880	\$65,844	\$66,326	0.28%	0.73%
Non - Certified Salaries	120	\$36,211	\$38,180	\$43,507	\$38,005	1.22%	-12.65%
Teacher Retirement Fund, After 7-1-95	216	\$38,600	\$31,562	\$30,816	\$30,246	-5.91%	-1.85%
Other Professional and Technical Services	319	\$2,449,126	\$2,167,941	\$79,820	\$26,204	-67.84%	-67.17%
Social Security Certified	212	\$25,088	\$24,600	\$23,624	\$23,460	-1.66%	-0.70%
Operational Supplies	611	\$13,909	\$18,543	\$7,640	\$19,219	8.42%	151.57%
Social Security Noncertified	211	\$17,329	\$16,687	\$18,681	\$18,620	1.81%	-0.33%
Public Employees Retirement Fund	214	\$3,557	\$3,331	\$5,558	\$6,178	14.80%	11.15%
Postage and Postage Machine Rental	532	\$0	\$161	\$0	\$2,479	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,541	\$2,061	\$939	\$1,745	-8.98%	85.86%
Unemployment Insurance	230	\$0	(\$284)	\$33	\$64	NA	94.89%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$0	\$7,698	\$0	NA	-100.00%
Construction Services	450	\$10,510	\$226,546	\$53,754	\$0	-100.00%	-100.00%
Group Health Insurance	222	\$1,821	\$0	\$0	\$0	-100.00%	NA
Rentals	440	\$1,544,000	\$0	\$0	\$0	-100.00%	NA
Workers Compensation Insurance	225	\$5,226	\$0	\$0	\$0	-100.00%	NA
<b>Non Operational Total</b>		<b>\$27,143,686</b>	<b>\$27,377,561</b>	<b>\$21,983,233</b>	<b>\$19,629,190</b>	<b>-7.78%</b>	<b>-10.71%</b>
<b>Grand Total</b>		<b>\$87,721,384</b>	<b>\$88,309,625</b>	<b>\$83,710,735</b>	<b>\$78,814,203</b>	<b>-2.64%</b>	<b>-5.85%</b>